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GOVERNMENT OF INDIA

MINISTRY OF COMMERCE

PUBLIC NOTICES

IMPORT TRADE CONTROL

New Delhi, the 9th February 1950

SUBJECT.—*Income-tax Verification Certificate—Registration of Scheme for the first half of 1950 for the purpose of import/export licensing.*

No. 1(9)-ITC/50.—The following decisions taken by the Government of India in connection with the production of and allotment of Registration Nos. against Income Tax Verification certificates and with the procedure to be adopted for applying for specific exemption from the production of such certificates, are hereby published for general information:—

I. Allotment of Registration Numbers.—(a) Income Tax Verification registration numbers so far allotted by the—

- (1) C. C., Imports,
- (2) D. C. C. I. & E., Bombay/Calcutta,
- (3) Import/Export Trade Controller, Madras,
- (4) Export Trade Controller, Amritsar,

accordance with the Commerce Ministry P.N. No. 1(2)-ITC/49, dated the 10th January 1949, which was at first issued as valid for the calendar year 1949, will continue to be held valid for purpose of applying for import licences during the licensing period ending June 1950. This concession will, however, not apply to the specific exemption numbers allotted by the Chief Controller of Imports, or which new applications will have to be submitted in accordance with the procedure detailed in para. II below.

(b) For individuals or firms desirous of obtaining new Registration Nos. applications in the form appended to this notice, duly filled in should be sent to the Income Tax Authority (specified below) who will then verify the particulars from their record, subscribe the necessary verification certificates, all the copies required and return them so as to enable the applicant to forward the same to one of the officers referred to in the preceding para. It is not necessary to obtain a separate No. from each one of the licensing authorities as, for instance, a registration number allotted by the Chief Controller of Imports, will be held valid by the Deputy Chief Controller of Imports, Bombay or vice versa.

(c) Income Tax authority for the purpose of this Public Notice will be:—

- (i) Income Tax officers of the circle, ward or District where the applicant is assessed or assessable to Income Tax.

(ii) In the cases of applicants from Bombay or Calcutta, the Income Tax Verification certificates may also be sent to the Headquarters Assistant Commissioner of Income Tax; from Madras and Delhi to the Inspecting Assistant Commissioner of Income Tax, respectively.

(d) Instructions have recently been issued by the Government of India to the Income Tax Officers that in future, Income Tax Verification Certificates should be issued as specifically valid for a period of one year from the date of issue. In order to fit in the working of the I.T. Registration Scheme with the two half-yearly licensing periods in the issue of import licences, it has been decided that the Registration Number allotted against a complete Income-tax Verification Certificate will be valid for the half-yearly licensing period in which the Certificate is issued, and for the next half-yearly licensing period, only. For instance, on an Income-tax Officer's certificate issued during August 1950, a Registration Number allotted would be valid for the July-December 1950 period as well as for the next period ending June 1951. For this purpose distinctive mark on the Registration Numbers issued hereafter showing the month and year when its validity expires will be adopted. The series of Registration Numbers will in future be as follows:—

(i) CCI-IVC/1,000/June 1951

DCCI & E/Bom./IVC/ /...../June 1951, etc

in the case of certificates issued by the I.T.O. between July 1st and December 31st 1950.

(ii) CCI-IVC/1,000/December 1951.

DCCI & E/Bom./IVC...../December 1951

in the case of certificates issued by the I.T.O. between January 1951 and June 30th 1951 and so on.

The letters allotting the Registration numbers will clearly specify the period of validity thereof, before the expiry of which the applicants will have to procure and lodge fresh Income-tax Verification Certificates with one of the licensing authorities specified in para. 1 above.

II. Allotment of Exemption Numbers.—(1) Exemption certificates granted for the 1949 period for the following categories of assessees will not be considered valid for the January-June 1950 licensing period:—

(a) Individuals or firms who have not been paying income-tax for the past five years.

(b) Limited companies which were incorporated between 1st April 1948 and 31st December 1948.

(c) Firms or individuals in merged states, where Indian Income-tax Officers are now functioning, but where Indian Income-tax law was not in force previously.

Applicants falling in one or the other three categories detailed above will now have to approach the Chief Controller of Imports for a Registration number or a fresh Exemption number, through the Income-tax Officer of the area concerned. The period of validity of Exemption numbers so granted will be calculated on the same principles as are laid down in respect of Registration numbers in item I (b) above. In cases where individuals, or firms whose partners, claim to have had no assessable income from all sources during the past five years, they will be required to declare on a stamped affidavit before a magistrate or an oath commissioner this fact and forward such affidavit or affidavits through the Income-tax Officer of the area concerned, who will note down the particulars of the applicant and issue a no-objection certificate or otherwise record his remarks.

As regards (1) Hyderabad, (2) Mysore, (3) Travancore and Cochin (4) Rajasthan Union, (5) Madhya Bharat, (6) Saurashtra, (7) P.E.P.S.U..

(8) Vindhya Pradesh, (9) Jammu & Kashmir, where Indian Income-tax Officers have not yet begun to function, the general principles laid down in the previous paragraphs cannot be brought into force simultaneously. To avoid difficulties to the trading public in these areas, the C.C.I. will re-examine the list of exemption numbers so far granted and automatically issue fresh exemption numbers to the parties concerned. Such numbers will also form a distinctive series and will be valid only upto the 30th June 1950. New firms and individuals in these areas may apply direct to the Chief Controller of Imports for exemption numbers as before, clearly indicating whether they have any income liable to Indian Income-tax outside the State area.

With regard to such Government and Semi-Government institutions and those who are not liable to income-tax under Section 4(8) of the Indian Income-tax Act, applications for exemption numbers should be made to the Chief Controller of Imports as heretofore.

Review of General exemptions which were previously granted to certain categories of applicants for import licences.

It has also been decided that the concessions previously granted exempting the following categories should be withdrawn:—

- (1) Applications below Rs. 5,000,
- (2) displaced persons or firms who had their previous business in what is now Pakistan; and
- (3) applications for import of Capital Goods and Heavy Electric Plants.

Such applicants for import licences will be required to apply through the Income Tax Officer of the area concerned for registration or exemption number.

NOTE:—(a) It has, however, been decided that applications for export licences for export to hard currency areas will be taken into consideration and sanctioned if otherwise eligible irrespective of whether the applicant has lodged his income tax verification certificate or not.

(b) On the import side, the production of income tax registration numbers will not be insisted upon in the following cases:—

- (i) for import of personal belongings of small values;
- (ii) unsolicited gifts of small values where as exchange remittance is involved; and
- (iii) goods required for actual use in educational or charitable institutions, which are exempted from Indian Income-tax.

(c) The existing arrangements in regard to new firms started after 1st January 1949 will continue. This would mean that in so far as shareholders or partners of a private limited or partnership firm are concerned, they would be asked to produce their individual Income-tax Verification Certificates or the applicants as the case may be for the purpose of allotment of a No. in the name of the newly started concern.

APPENDIX 'A'

Form of Certificate of Income Tax Assessment to be produced by an applicant for Import and Export Licence

1. Name and business address of the applicant.
2. Year in which the business was established.
3. Name and address in which the applicant is assessed to Income-tax.
4. Whether the applicant is assessed to Income-tax as:—
 - (a) Individual.
 - (b) Hindu Undivided Family.
 - (c) Company.
 - (d) Firm, or
 - (e) Association of persons.
5. The Income-tax Circle/Ward/District/in which the applicant is assessed Income-tax.
6. (a) Reference No. (or G.I.R. No.) of the assessment.

(b) Whether maximum income-tax paid during the past five years was—

- (i) Below Rs. 100.
- (ii) Between Rs. 100 and Rs. 500.
- (iii) Between Rs. 500 and Rs. 1,000.
- (iv) Between Rs. 1,000 and Rs. 5,000.
- (v) Between Rs. 5,000 and Rs. 10,000.
- (vi) Above Rs. 10,000.

Note.—The above entries may be completed also in the cases of firms registered under Income-tax Act with reference to the tax payable by the firm if assessed as an unregistered firm.

7. In case no final assessment has been made, it should be stated whether tax paid in advance (or payable) on the basis of returns filed under Section 22(1) or (2) (B) 18A(3) of the Income Tax Act was:—

- (i) Below Rs. 100.
- (ii) Between Rs. 100 and Rs. 500.
- (iii) Between Rs. 500 and Rs. 1,000.
- (iv) Between Rs. 1,000 and Rs. 5,000.
- (v) Between Rs. 5,000 and Rs. 10,000.
- (vi) Above Rs. 10,000.

8. The name and address of Branches of the applicant.

9. I declare that the above information is correct and complete to the best of my knowledge and belief.

Signature of the Applicant
or his authorised Agents

(TO BE FILLED BY INCOME TAX OFFICER)

In my opinion, the applicant mentioned above has been doing everything possible to pay the tax demands promptly and regularly and to facilitate the completion of the pending or outstanding proceedings

Signature of Income Tax Officer
Circle/District/Ward.....

Date.....

Seal.....

SUBJECT:—*Principles governing the issue of Import Licences for the period January-June 1950—Non-ferrous Metal Items*

No. 1(10)-ITC/50.—The following decisions made by the Government of India governing the issue of import licences for non-ferrous metal items for the licensing period January-June 1950 are hereby published for general information.

2. Appended to this Public Notice is a statement which shows in a tabular form the licensing policy which will be followed in respect of imports from different areas. Importers are advised to study the statement carefully and avoid making applications for import licences for articles which will not be licenced.

3. *The period of validity of licences.*—All licences issued for non-ferrous metal items will be valid for shipments within a period of 12 months from the date of issue of the licence. The period of validity of each licence will be specified on it. It should be particularly noted that no revalidation of the period of such licences will be allowed.

4. The system of issuing provisional licences subject to confirmation will not be adhered to in future. Any licence which is issued for January-June 1950 licensing period should be considered "confirmed" for all practical purposes.

5. Form of application.—Applications should be made in the general form prescribed by the Chief Controller of Imports for import of all goods except C.G. and H.E.P. items falling under Parts I to V of the I.T.C. Schedule. Any application not made in the proper form and which does not furnish all the relevant information required by this form is liable to be summarily rejected.

6 Consumers.—In the case of articles which are subject to monetary ceilings where goods are required for actual use in industrial concerns applications from consumers will receive due consideration. They should clearly specify in their applications their estimated consumption as required in the prescribed application form.

New manufacturers and actual users who have not hitherto obtained any licence for non-ferrous metals should send along with the application a certificate from either the Director of Industries of the Province concerned or from the Development Officer (Metals) in the D. G. I. & S. showing their manufacturing capacity and/or their actual requirements of the articles concerned. Licences to actual consumers will be issued with the following conditions endorsed on them:—

"This licence is issued subject to the conditions that the goods will be utilised only for consumption as raw materials or accessories in the licence holder's factory and that no portion thereof will be sold to or permitted to be utilised by any other party."

If any actual user whom a licence has been issued subject to the above conditions, is found to have infringed the conditions of the licence, such licensee will be liable to be debarred from getting any licences in future and proceeded against in accordance with the provisions of the Imports and Exports Control (Act), 1947. In case any consumer wants to sell away any of the materials, prior approval of the licensing authority must be taken.

7. Established Importers.—For licensable commodities applicants who have imported these commodities in the past should specify their past imports of the articles falling under the particular Serial Number of the I.T.C. Schedule applied for, during any one complete financial year between 1946-47 and 1948-49. The statement of past imports should be supported by:—

- (i) Triplicate Customs Bills of entry for Home consumption; or
- (ii) Postal declaration forms or Customs duty receipts with relevant invoices and Bank Drafts; or
- (iii) a certificate by a Registered or Chartered Accountant certifying in prescribed form the c.i.f. value of the imports made by the applicant in the particular financial year.

8. New Comers.—Applications from new comers will be entertained only for import of Tin blocks from soft currency countries.

9. Income Tax Conditions.—The applicants will have to comply with Income Tax Conditions for the purpose of income-tax verification as may be notified from time to time.

10. Fee.—Separate application should be made for each commodity and for each source of supply. Each application should be accompanied by a Government Treasury Receipt for a sum as prescribed in the Commerce Ministry's Notification No. 40-ITC/49, dated 31st December 1949.

11. No licences will be granted for import from countries which are not mentioned in the attached statement.

12. The general provisions for procurement of licences which are in force for import of articles under the licensing control of Chief Controller of Imports will apply *mutatis mutandis* to non-ferrous metal items.

13. The last date for receipts of applications in pursuance of the Public Notice will be 15th March 1950.

S. No. of ITC Sche- dule	Description	ITC item No.	Dollar area	Western Zone of Germany	Belgium	Switzerland	Other currency area	Remarks
1	2	3	4	5	6	7	8	9
PART I								
41	Copper wrought including the following, viz., rod, section, strip, tape, foil, pipe, sheet, including highly polished sheet, specially prepared for making process blocks, lithographic sheets and the following manufactures viz., Copper perforated sheets and sheet cut to size, tubes, rods, and pipes cut to shape and size.	64, 72 (2) & 72 (3)	No licence except for Refrigeration Copper tubing.	No licence	No licence	No licence	Subject to monetary ceiling.	Licences will not be granted for copper sheets circles, strips, tubes, rods, wire, section and pipes which are ordinarily available from indigenous sources.
42	Copper Scrap whether ingotted or otherwise.	64 (1)	Subject to monetary ceiling.	*Subject to monetary ceiling.	Subject to monetary ceiling.	No licence	Subject to monetary ceiling.	
43	Lead wrought including the following, viz., pipes, tubes, foil, wire and sheet including sheet for tea chests.	67 & 67 (1)	No licence	No licence	No licence	No licence	Subject to monetary ceiling.	Licences will not be granted for Lead sheets and pipes available from indigenous production.
43A	Lead ingot pig	70 (1)	Subject to monetary ceiling.	*Subject to monetary ceiling.	Subject to monetary ceiling.	No licence	Subject to monetary ceiling.	
43B	Antimonial Lead in the ingot and wrought form including the following namely pipe, tube and sheet.	70 (1)	No licence	No licence	No licence	No licence	Subject to monetary ceiling.	
44	Zinc or Spelter unwrought including Zinc dross dust, ashess and Zinc in the form or ingots, cake, tile, slab, plate and granulations including all forms of Zinc Scrap.	68, 68 (1) 72 (2) & 72 (3),	Subject to monetary ceiling.	*Subject to monetary ceiling.	Subject to monetary ceiling.	No licence	Subject to monetary ceiling.	
	Zinc wrought including wire, rods, sections, sheet including highly polished sheet specially prepared for making process blocks,	68, 68 (1) 72 (2) & 72 (3)	No licence	No licence	No licence	No licence	Subject to monetary ceiling.	

	lithographic sheets and the following manufactures viz.. Zinc, perforated sheet cut to size.					
45	Tin Block	69	No licence	No licence	No licence	Subject to monetary ceiling.
45A	Tin, Wrought including the following viz., foil and wire.	70 (1)	No licence	No licence	No licence	Subject to monetary ceiling.
45B	White Metal (antifriction metal), solders (including cored) and printing metals.	70 (1)	No licence	No licence	No licence	Subject to monetary ceiling.
46	(a) Brass bronze and similar alloys, wrought including the following viz., wire, rod, section, sheet pipe tube, unwrought and in the form of ingot and scrap whether ingotted or otherwise and the following manufactures, viz.. perforated sheets, sheet cut to size and pipe, rod and tube cut to shape and size but excluding chemical or imitation gold and also excluding BRASS SCRAP.	70 & 72 (3)	No licence	No licence	No licence	Subject to monetary ceiling.
	(b) BRASS SCRAP					
	70 & 72 (1)					
	Subject to monetary ceiling.					
47	Copper unwrought in the form of ingot or slab other than ingotted scrap.	70 (1)	Subject to monetary ceiling.	*Subject to monetary ceiling.	Subject to monetary ceiling.	Subject to monetary ceiling.
47A	Antimony ingot, regulus and star metal.	70 (1)	No licence	No licence	No licence	No licence.
48	Nickel including metal scrap in all forms excluding manufactures thereof	70 (1)	Subject to monetary ceiling.	*Subject to monetary ceiling.	No licence	Subject to monetary ceiling.
49	All alloys of copper and Scrap of such alloys in all forms excluding manufactures thereof.	70 (1)	Subject to monetary ceiling.	*Subject to monetary ceiling.	No licence	Subject to monetary ceiling.
50	Monel Metal	70 (1)	No licence	No licence	No licence	Subject to monetary ceiling.
51	Tungsten Metal Powder and other tungsten products.	70 (1)	Subject to monetary ceiling.	No licence	No licence	Subject to monetary ceiling.

*Applications from actual users only will be dealt with on merits.

1	2	3	4	5	6	7	8	9
52	Molybdenum Metal Powder	. 70 (1)	Subject to monetary ceiling.	No licence	No licence	No licence	Subject to monetary ceiling.	
PART II								
12	Aluminium Circles, sheets and other manufactures not otherwise specified.	66	Subject to monetary ceiling.	No licence	No licence	Licences will be granted for Aluminium Foils only subject to monetary ceiling.	Subject to monetary ceiling.	Licences will not be granted for Aluminium sheets and circles on dollar area.
13	Unwrought Ingots, blocks and bars of aluminium.	66 (1)	Subject to monetary ceiling.	No licence	No licence	No licence	Subject to monetary ceiling.	

R. J. PRINGLE, Joint Secy.